

Message Text

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15

ORIGIN TRSE-00

INFO OCT-01 EUR-12 ISO-00 EB-07 H-02 L-03 CIAE-00 INR-07

NSAE-00 OMB-01 /033 R

66616

DRAFTED BY TRSY:OS:MFIELD

APPROVED BY EB/IFD/OMA:PRYAN

TRSY/OS:NGORDON

EB/IFD/OMA:MMINNIES

H:STAHNKE

L/T:JBOYD

EUR/EE:DMILLER

----- 129491

R 282142Z AUG 75

FM SECSTATE WASHDC

TO AMEMBASSY WARSAW

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E.O. 11652: N/A

TAGS: EFIN

SUBJECT: U.S.-POLAND INCOME TAX CONVENTION

1. SENATE FOREIGN RELATIONS COMMITTEE STAFF HAS INDICATED THAT THE COMMITTEE IS TENTATIVELY SCHEDULED TO HOLD HEARINGS ON TAX TREATIES IN MID-SEPTEMBER.

2. THERE HAVE BEEN INDICATIONS THAT STAFF PERSONNEL MAY QUESTION THE EFFECTIVE DATE OF THE U.S. -POLAND TAX CONVENTION WHICH, AS WRITTEN, WOULD TAKE EFFECT AS OF JANUARY 1, 1974. WHEN THE CONVENTION WAS NEGOTIATED, AND EVEN WHEN SIGNED IN OCTOBER 1974, THIS SEEMED A REASONABLE DATE, BUT THE DELAY IN SENATE ACTION MEANS THAT THE TREATY WOULD APPLY RETROACTIVELY FOR 2-YEARS, WHICH MAY BE CONSIDERED TOO LONG BY SOME MEMBERS OF THE COMMITTEE, PARTICULARLY WITH RESPECT TO WITHHOLDING TAXES.

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3. IT IS POSSIBLE THAT THE COMMITTEE MAY ENTER A
RESERVATION ON THE EFFECTIVE DATE AND RECOMMEND THAT
IT BE MADE OPERATIVE FOR WITHHOLDING TAXES
PROSPECTIVELY -- SAY 30 DAYS AFTER THE EXCHANGE OF
INSTRUMENTS OF RATIFICATION.

4. TO HELP PREPARE FOR THE HEARINGS, EMBASSY IS REQUESTED
TO ASCERTAIN FROM APPROPRIATE GOP OFFICIALS WHETHER
SUCH A CHANGE IN ARTICLE 25 WOULD CREATE ANY SERIOUS
PROBLEMS FOR GOP. IF SO, WHAT ARE THEY? ALSO, HAS
GOP TAKEN ALL INTERNAL STEPS NECESSARY TO GIVE EFFECT TO THE
TREATY?

5. A SIMILAR INQUIRY HAS BEEN ADDRESSED TO AMEMBASSY
BUCHAREST. TREATY WITH USSR DOES NOT RAISE THE ISSUE.
INGERSOLL

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, TAX REFORMS, MEETINGS
Control Number: n/a
Copy: SINGLE
Draft Date: 28 AUG 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: greeneet
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975STATE205354
Document Source: CORE
Document Unique ID: 00
Drafter: OS:MFIELD
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D750299-0626
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t1975088/aaaaagpm.tel
Line Count: 77
Locator: TEXT ON-LINE, ON MICROFILM
Office: ORIGIN TRSE
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: n/a
Review Action: RELEASED, APPROVED
Review Authority: greeneet
Review Comment: n/a
Review Content Flags:
Review Date: 10 JUN 2003
Review Event:
Review Exemptions: n/a
Review History: RELEASED <10 JUN 2003 by izenbei0>; APPROVED <20 OCT 2003 by greeneet>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
06 JUL 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: U.S.-POLAND INCOME TAX CONVENTION
TAGS: EFIN, US, PL
To: WARSAW
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 06 JUL 2006